CHAPTER III.

COLLECTORS, ASSISTANTS, AND DEPUTIES—OFFICE WORK, &c.

The following extracts as to the position and responsibilities of Collectors sufficiently show the importance of the office:—

"The whole system of our revenue administration must depend on the vigilance of the Collector, its object being to provide sufficient powers, and leave it to the principal officer to guard against the abuse of them; we have only the choice of taking away from our agents the power to do good, or leaving them in some degree the power to do harm. Against this even a system of check and limitation will not always guard; for a man may be careful not openly to commit irregularities, while he is secretly guilty of every sort of oppression. As long as the chief power in the district is in able hands, the good done by the inferiors on this system will far preponderate over the evil, and if the Collector be deficient, I am afraid that no distribution of powers would make up for his want of capacity, or do more than palliate or conceal the evils to which such a want would give rise."—*Elphinstone.*

"However important the duties of a Judge may be, they are in this country certainly not more important than those of a Collector, who with the exception of the judicial functions exercises the whole of the internal administration of the province, and has occasion for much more varied qualifications.

"His designation is an unfortunate one, and ought to be changed, because it leads to the belief that the collection of the revenue is his sole duty, and that he is a mere tax-gatherer. The collection of the revenue is a very subordinate part of his duty: its distribution is a much more important one. His duty extends to every branch of the finance, and its influence is felt in the prosperity of the inhabitants.

"In every country the amount and distribution of taxation are perhaps the most important concerns, of public authority: there are no others on which as on them the universal comfort and prosperity of the people depend."—*Sir. T. Munro.*

"The duty of a Collector towards his Assistants is most important. He is responsible for all they do, and is bound to find them full employment, and in such manner as to give them complete instruction in all branches of their duty, and at the same time to maintain an effective control over them. If a Collector is himself master of his work and possessed of ordinary tact and judgment, he will be able to do this so as to develope the characters of his subordinates and form them into valuable officers of the Government, at the same time that he attaches them to himself by one of the strongest ties, that of gratitude for advancement in public life. The Collector who is jealous of his subordinates and endeavours to keep everything in his own hands, is unjust towards those whose interests he should promote, while he needlessly harasses himself, and leaves the work ill done, and the people consequently injured. A Collector should endeavour to throw off upon others all that they can be made to do for him: and he should restrict himself to the duty of distributing the work, and of controlling and supervising the operations of his subordinates.

"The efficiency of a Collector's administration of his duties will greatly depend on the manner in which he conducts himself towards his Native subordinates. Excessive suspicion of Native subordinates is as fatal as excessive confidence. A person who is extremely suspicious of advice tendered to him may be as much shackled in his power of independent action as the man who weakly assents to whatever is proposed. Every effort should also be made to render the performance of their duty as little as possible burdensome to them. The officer who keeps them long in attendance at his house, or who requires that they perform their ordinary duties in court in a painful standing position, cannot derive from them that degree of assistance which would otherwise be rendered. The practice of frequently imposing fines cannot be too strongly deprecated: errors of judgment should never be so punished; and corrupt or dishonest actions deserve a very different punishment, and cannot be thus either appropriately or beneficially noticed.

"Nothing can pass in the district of which it is not the duty of the Collector to keep himself informed, and to watch the operation. The vicissitudes of trade, the state of the currency, the administration of civil justice, the progress of public works, must all affect most materially the interests of the classes of whom he is the constituted guardian. Officious interference in matters beyond his

immediate control must be avoided, but temperate and intelligent remonstrance against anything which he sees to be wrong is one of his most important duties."—*Thomason.*

Lest it should be thought that these authorities take too high a view of the duties of Collectors as they are at the present time, the opinion of a great living lawyer, Sir James Fitzjames Stephen, as to the Collector being the one responsible head of his district, is also given.

"The maintenance of the position of the district officers is absolutely essential to the maintenance of British rule in India, and any diminution in their influence and authority would be dearly purchased even by an improvement in the administration of justice. Within their own limits, and as regards the population of their own district, the district officers are the Government, and they ought, I think, to continue to be so * * * . No application of the principle of the division of labour ought to be even taken into consideration which will not leave in the hands of the district officers such an amount of power as will lead the people at large to regard them as in a general sense their rulers and governors.

"I fully agree that the experience of the people, their ways, their character, and their language which a district officer gains by his constant intercourse with them, is analogous to the experience which an English Barrister gains of men and things by practise at the bar, and that it would be as unwise and as injurious to judicial efficiency to make district officers into Judges before they had acquired that experience as to make English Barristers Judges before they had practised a competent time at the bar."

The principal powers and duties of Collectors will be found in the Revenue Code and in the laws relating to special subjects mentioned in the chapters of Parts II., III., and IV. of this work.

It will be understood that the orders in this chapter are not generally on subjects of the greatest importance, but partly of a general nature and partly put here as not coming under any of the special chapters.

1. **Reports.**—All reports affecting the revenue of a district are invariably to be submitted through the Collector and the Commissioner to Government.—*G. R. No.* 4971, *Oct.* 5, 1871.

2. Collectors are in all cases to report to Government through the Commissioner, except when specially ordered to report direct. —*G. R. No.* 1238, *March* 15, 1876.

3. **Responsibility.**—It is the duty of the Collector of the District and the Commissioner of the Division to make themselves acquainted with all the material wants of the Collectorates intrusted to their charge. They should then carefully consider whether the wants ought to be supplied by the use of the Local Funds or by contributions from the imperial Treasury. This being determined, specific proposals supplemented by plans and estimates should be forwarded to Government.—*G. R. No.* 1329, *March* 20, 1871.

4. It is inexpedient, if not impracticable, to draw out any specific rules for fixing and limiting the responsibility of Officers in subordinate positions under the Collectors. The responsibility rests in all cases, except where it can be shown that he has been deliberately deceived, on the Collector himself, and such responsibility should be consistently insisted on.—*G. R. No.* 1698, *May* 27, 1858.

5. Collectors are to be held responsible for the acts of their Assistants, and it is desirable, therefore, that in matters of consequence Collectors should give their Assistants clear and definite instructions.—*G. R. No.* 1283, *Sep.* 29, 1833.

6. **Reports of Assistants.**—A Collector should, whenever he may consider it necessary, communicate freely with his Assistants, either verbally or in writing; but it is his duty himself to weigh the opinions and condense the information which he may obtain, and to submit the result, as his own, to Government. A Collector should exercise his discretion in selecting those reports which, from peculiar merit or other sufficient cause, should, in his opinion, be laid before superior authority.—*G. R. No.* 2622, *Aug.* 20, 1839.

7. In questions relating to general policy and proposed legislation the substance of the opinions of subordinate officers is to be condensed as much as possible in the controlling officer's report. In cases where it seems necessary, however, reports may be sent on in original.—*G. R. No.* 5062, *Sep.* 8, 1873.

8. In submitting the reports of their Assistants, Collectors should give their own opinions on the subject under discussion.—*Rev. Com. S. D., No.* 701, *Feb.* 8, 1849.

9. **Verbal Orders.**—In cases of importance verbal orders are never to be issued by Collectors or Assistants.—*G. R. No.* 1372, *May* 3, 1844.

10. **Charge of Districts.**—The Collector is allowed to assign whatever duties he pleases to any Assistant or Deputy, and his assignment of such duties neither alters the rank of his Assistants as prescribed by Government, nor curtails the power of Government to vary and modify from time to time that rank. A Deputy Collector taking charge of the office of First Assistant Collector does not thereby become First Assistant, or stand in that position to the Collector. In accordance with this principle, no Assistant can claim to take charge of any particular office or to do any particular work, the right of making arrangements of this sort resting entirely with the Collector.—*G. R. No.* 3675, *Oct.* 1, 1868.

11. In a small collectorate like Colaba the Collector should divide the work with his Assistants and personally take charge of at least one talooka. There would then be no excuse for the remaining talookas not being properly supervised.—*G. R. No.* 4693, *Aug.* 18, 1873.

12. (1).—A Collector need not always hold charge of a taluka, but he should occasionally do so if he has doubts whether any Assistant or Deputy is conducting his duties in a satisfactory manner.

(2).—He should always (unless there is special cause which should be reported) do the jamábandi of two talukas from different Assistants' charges.

(3).—He should take talukas in turn (not necessarily in regular rotation), so that he may, within a reasonable time, see how work is conducted in all talukas.

2. In all complicated cases, the Collector should require his Assistants or Deputies to make their reports in English, so that their work may come fully under his observation.—*G. R. No.* 4305, *Aug.* 23, 1878.

13. In Khandeish the Collector should keep entire Revenue charge of one taluka during the year, and do in addition the Revenue Settlement of another. But different talukas should be managed and settled personally by the Collector each successive year.—*G. R. No.* 4742, *Aug.* 3, 1877.

14. Assistant Collectors are not to be placed in charge of districts before they have passed their departmental examination, without the special sanction of Government.—*G. R. No.* 3670, *Sept.* 17, 1859.

15. Collectors and Assistant and Deputy Collectors should, on giving or taking over charge, thoroughly examine their office libraries

and articles of dead stock and compare them with the lists.—*G. R. No.* 1295, *April* 24, 1877, *and G. R. No.* 933, *April* 15, 1879.

2. Government consider that the question of the redistribution of Assistants' charges is one which should be left to the decision of the Commissioners of Divisions as has hitherto been the practice.—*G. R. No.* 2591, *May* 10, 1881.

16. **Appointments.**—Collèctors appoint all their own office people, the Chitnis requiring to be confirmed by the Commissioner, all Mahalkaries, and all Acting or Officiating (but not Probationary) Mamlutdars.

For the purposes of the Leave Code in so far as the granting of privilege leave is concerned Collectors should be regarded as the Mámlatdárs' Heads of Departments.—*G. R. No.* 3513A, *July* 7, 1880.

To all officers whom they have the power to appoint they may grant leave in accordance with the existing rules to the extent of six months, and to Mamlutdars privilege leave to the full extent.

They have the power to discharge all village officers who are not hereditary, appeal lying to the Revenue Commissioner.

They have to append the necessary certificates to all batta bills of the subordinate establishments under their control.—*G. R. No.* 3116, *July* 8, 1861, *and No.* 595, *May* 20, 1867.

17. Assistant and Deputy Collectors appoint the Peons and Talatees, and grant privilege leave to the Karkoons, in their own talooks.—*G. R. No.* 595, *May* 20, 1867.

Under the law the power of appointing mahálkaris is vested in the Collectors. Under the law the appointment of head kárkun must actually be made by the Collector, but in order to carry out the instructions of Government the Collector, in filling up a vacancy should be guided by the Commissioner who will have a list of graduates appointed to each District as second kárkuns and will thus be enabled to inform the Collector who is by seniority best entitled to succeed to a vacancy.—*G. R. No.* 7003, *Nov.* 22, 1881.

18. **Dismissals.**—Government directed (Circular No. 796) in 1854 that except in special cases which may appear to require instructions, no separate report need be made of the dismissal of a Government servant drawing more than Rs. 10 and less than Rs. 30, but that all dismissals were to be reported in a half-yearly

return. These half-yearly returns were dispensed with by Circular No. 87 of 1861. The rule, therefore, remains that only special cases requiring instructions are to be reported to Government when the salary of the official dismissed is over Rs. 10 and under Rs. 30. This, therefore, and Section 9, Clause 2, of Regulation 16 of 1827, are the rules in force.—*G. R. No.* 3750, *July* 16, 1879.

19. **Sales.**—The following sales require sanction by the Collector, or by an Assistant or Deputy authorized by him :—

1. Kooruns ;
2. Abkaree ;
3. Occupation of fields and other rights over immoveable properties ;
4. Redemption of any annual right of Government :
5. Fruit-trees sold once for all ; and
6. Building-sites in towns and villages.

G. R. No. 3116, *July* 8, 1861, *and No.* 685, *March* 4, 1858.

20. **Balances.**—Collectors have authority to write off outstanding balances up to Rupees 100 in one year in any one village. This is applicable to balances on account of any items of revenue over the levy and collection of which they exercise control or for which they are responsible.— *Do. do.*

21. They may write off outstanding balances of Tuccavee to the same amount, and unserviceable articles of dead stock the prime cost of which does not exceed Rupees 100.—*G. R. No.* 5246, *Dec.* 1, 1869.

22. **Refunds.**—Collectors have authority to make refunds up to Rupees 100 in the following cases :—

(1). When assessment has been levied at five or ten times the ordinary rates on lands occupied without authority, and which is remitted on appeal to the Collector or Revenue Commissioner.

(2). When assessment has been levied on lands which are declared alienated by the Revenue Commissioner.

(3). When over-collections have been made by village officers.

A monthly statement of such refunds is sent to the Commissioner.—*G. R. No.* 5246, *Dec.* 1, 1869.

23. **Waste land.**—After the Survey has left a district the Collector is the proper officer for disposing of the waste land and bringing it under assessment. The Collector may at any time make a reference to the Survey Officers to consult their records.—*G. R. No.* 2651, *July* 18, 1867.

24. All sales of waste lands effected by Assistant Collectors, or other officers subordinate to the Collector, should be made subject to his approval.—*G. R. No.* 309, *Jan.* 24, 1867.

25. **Work of Assistants.**—Assistant Collectors are not to communicate direct with Government whilst their principals are within the limits of their districts, except on emergent service.—*G. R. April* 2, 1832.

26. Cases against Native officials should not be intrusted to junior Assistants, but should be tried by the Collector, or by Assistants of some standing, and no lengthened inquiries against Mamlutdars and Mahalkaries are to be conducted by any but Assistants of experience.—*G. R. No.* 6498, *Nov.* 8, 1853, *and No.* 7327 *Dec.* 19, 1853.

27. All reports on petitions are to be written by the transmitting officer in his own language. The Assistant or Deputy Collector in reporting on all petitions, except those of a merely formal nature, is to do so in English, and, if possible, after having given the petitioner an opportunity of personally stating the particulars of his case. The Collector on appeal is to record in English his reasons for confirming or annulling the decision of his Assistant or Deputy: and in the event of a further appeal being made to the Commissioner the Collector is to transmit the record of proceedings with a report in English. By this means there will be a guarantee that each officer has understood the merits of the case, and the Commissioner will, as a rule, have by him the means of at once replying to any petition referred to him by Government.—*G. R. No.* 4283A, *Oct.* 5, 1869, *and No.* 4969, *Oct.* 5, 1871.

28. The decisions passed by Assistants in the first instance are generally communicated to the Mamlutdars, and may be recorded in the vernacular. But in complicated cases, when the decision is likely to be appealed against, the Assistant will generally find it most convenient to record his judgment in English and send a translation to the Mamlutdar. This is a matter of discretion. These

orders are applicable to all Revenue and Miscellaneous petitions.—*G. R. No.* 4920, *Nov.* 12, 1869.

29. **Supernumerary Assistants.**—Supernumerary Assistants should always be attached to a permanent establishment, and the officer who avails himself of their services should provide the necessary clerical agency. When they happen to be in charge of districts, they will obtain Karkoons from the number sanctioned for each district, and if they are employed at the Hoozoor they will obtain Karkoons from the number sanctioned for the Hoozoor Establishments.—*G. R. No.* 937, *March* 6, *and No.* 1078, *March* 13, 1869.

30. The total number of three extra Peons for the Supernumerary Assistant Collectors in one district is not to be exceeded, and no Supernumerary Assistant is to have more than one until put in charge of districts, when a second may be allowed.—*G. R. No.* 2817, *June* 13, *and No.* 4475, *Sept.* 12, 1871.

31. **Deputy Collectors.**—Uncovenanted Deputy Collectors are not subject in any way to the Assistant Collectors, but only to the Collector, or in his absence to the Assistant in charge. Hoozoor Deputy Collectors are always put in charge of the Sudder Station and the Treasury work, and generally of the Magisterial work of the town or city. Other Magisterial duties, and details of correspondence, may be left to them, but they are not to perform the duties of the Head Clerk or Head Accountant.—*G. R. No.* 6078, *Sept.* 12, *and No.* 869, *April* 15, 1852.

32. Under Act I. of 1868, (Bombay), Sec. 3, the powers and duties of a Collector may be conferred on any Assistant or Deputy Collector, but are not to be conferred on any who has not passed the second departmental examination. This does not refer to Deputy Collectors appointed before the issue of G. R. of April 10th, 1866.—*Govt. Gazette, Dec.* 2, 1868.*

33. **Priority of Work.**—Collectors and Assistants, when both Magisterial and Revenue work is to be done, should give the priority to untried cases, preference being given to those in which the accused is in custody. Next in urgency for disposal to Magis-

* The law quoted is repealed by the Revenue Code, which contains provisions for the powers of Assistants, &c.; but the limitation still depends on the will of Government as expressed above.

terial cases, the parties concerned in which are sent in and wait their trial, are perhaps the claims of petitioners, many of whom come from a distance, and attend at the Collector's Kutchery till their petitions are heard ; nothing but the greater urgency of criminal cases awaiting trial should interfere with the regular hearing of petitions on the appointed day and at the appointed hours.

The next case perhaps in urgency is that of the disposal of the revenue settlement during the Jummabundy season, when large crowds of people are detained from their homes till their share of the year's revenue is fixed.

The principle on which officers should act is to afford priority of disposal, 1*st*, to those who are detained *nolens volens* at their offices ; 2*nd*, to those who are detained by the urgency of their own affairs, though not wholly without the option of going away : and always in their disposal of public business to endeavour so to arrange that the delays which the paucity of agency renders unavoidable should, as far as possible, be prevented from being a grievance to the people by detaining them from their occupations and homes.—*G. R. No.* 5780, *Nov.* 20, 1847.

34. **Treasury Work.**—The best plan for rough verification of cash is to count 250 rupees and put them in one scale and weigh off against them, the result being 500, and that doubled, 1,000, and so on ; that no scales or weights for weighing coin in excess of Rs. 200 should be issued to public offices or be relied on in work.—*Acctt.-Genl. with G. R. No.* 4640, *Dec.* 8, 1881.

The Collector refers to Rule 22, Chapter 12 of the Civil Account Code, prescribing the mode in which the cash balance of a treasury should be verified ; but this rule does not require the use of scales which will weigh more than 200 rupees at a time, as when the first batch of 200 rupees has been weighed the other batches are to be weighed against it until the bag is exhausted. When a verified weight of 1,000 rupees has thus been obtained one bag in twenty is to be weighed against it. All that is required, therefore, is a small pair of scales which will weigh 200 rupees accurately, and a large pair of rougher scales in which the verified 1,000 rupees can be weighed against the test bag. This larger pair need not be regular money-weighing scales : all that is required is that the two scales should be in equipoise.—*Acctt.-Genl. with G. R. No.* 657, *Feb.* 22, 1882.

Chubb locks are not ordinarily to be purchased excepting for Huzur treasuries.—*G. R. No.* 4589, *Dec.* 28, 1880.

35. The Collector of each district is primarily responsible for the treasure in his charge, and in the event of any loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safe-guards against loss, and that it occurred from circumstances beyond his control, or which could not be ordinarily calculated on.

The Treasury Officer, as the Collector's delegate and representative, is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of Treasury work and for the conduct of the subordinate Treasury officials. The appointment of a subordinate to the immediate charge of a Treasury in no way relieves a Collector from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, but also to the stamps and opium, and to the correctness of the returns and the punctuality of their submission. He should not allow more than two months to pass without verifying the cash balance, or more than three months in the case of stamps, opium, and deposits. After examining the deposit account he should certify on the Register of Receipts that he has personally carefully examined the Register and that the entries therein are correct in every respect. The Collector should also verify the balances of bill and money order forms when he verifies the stamps. The Taluka balances must be verified once a year by a gazetted officer, if possible by a covenanted officer. This verification need not always be made on the last day of any month.

The Collector, when any irregularity is brought to his notice by the Accountant General, should make a report on his own knowledge after personal investigation, and not merely pass on the explanation of a subordinate.

If an embezzlement should occur in an Office or Treasury, immediate notice must be sent to the Accountant-General and Commissioner, and as soon as possible afterwards a detailed report of the circumstances specifying the amount embezzled and the prospects of effect-

ing a recovery, must also be sent under the signature of the Head of the Office to enable the Accountant-General or Commissioner according to the amount embezzled to report the case to Government.

The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must ordinarily be performed by the Collector in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty. The Accountant-General is forbidden to accept these returns and accounts under any other signature save under the circumstances laid down in the next paragraph.

NOTE—The totals of all amounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount. The Collector is personally responsible for the agreement between the departmental returns and the cash accounts, both of which go out under his signature, and the registers kept in the Treasury.

If the Collector be absent on tour on 1st of the month, the cash balance may be verified and the accounts signed by the senior Covenanted Revenue Civil Subordinate present at head quarters (or if there be no Covenanted Officer so present, by the senior Uncovenanted Revenue Officer) other than the officer in charge of the Treasury: the fact of the Collector's absence must be distinctly noted. But on no account, without special permission of the local Government in each case, may a Collector allow more than four months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. When then the monthly accounts and returns on more than two occasions successively are not signed by the Collector, the officers signing the accounts must quote either a verification report made by the Collector himself within four months of that date, or the special order of the local Government authorizing a departure from the rule.

When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant-General in the usual form of Cash Balance Report.

[The remainder of these rules will be found in Hope's Manual.]

G. R. No. 905, *Feb.* 21, 1876.

36. His Excellency the Governor-General in Council is pleased to direct—

1*st*—That no Covenanted Civil Servant (including Military and Uncovenanted Officers in the Commissions of Non-Regulation Pro-

vinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2*nd*—That all special emoluments accompanying in any locality the charge of a treasury shall cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the local Government * * * .

3*rd*—That the charge of district treasuries shall be entrusted to Deputy Collectors, but may be combined with such definite charge of magisterial, revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4*th*—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced, and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another and thus gradually become the trained and experienced agency which is desired. * * * *

It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

The appointment of young civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor-General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy Collector remain hereafter in charge of a district treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the

latter, His Excellency the Governor-General in Council is pleased to direct—

1st—That examination in treasury and local fund accounts, and in departmental revenue accounts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant-General or Comptroller should form a part of the examination under each standard.

2nd—That every 'covenanted' officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district treasury, under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions, duly attended to, and satisfactorily discharged, the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

Collectors of Districts, are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished—*G. of I. No.* 355, *Jan.* 18, 1882.

37. **Treasury Work.**—The following important order relates primarily to accounts, but is here inserted in full to show the chain of responsibility from the Collector downwards in Treasury matters:—

(1) Frauds to a large amount were lately committed in a Treasury, by the Collectorate Head Clerk, and were concealed for a long time by the submission of false cash balance reports to the Accountant-General of the Province.

(2) Public Service Transfer Receipts, under the signature of the Treasury Officer, were issued in favour of a fictitious person without a rupee having been credited in the genuine accounts of the Treasury

which formed the office record. The Treasury Officer omitted to satisfy himself, before signing the receipts, that the equivalent had been paid in cash, or had been charged to the proper account in the books of the Treasury.

* * * * *

(4) He then signed Transfer Receipts for issue without simultaneously attesting the entries of them in the counterfoils while he attested false entries in the counterfoils without requiring the production of the forms of Transfer Receipts which were alleged to have been spoilt.

(5) Even then the frauds could not have continued for long had correct accounts been rendered to the Accountant-General. The office copy of the accounts was correct, and in it the Transfer Receipts were necessarily not credited, money not having been received for them: so that the cash balance of this genuine account agreed with the actual cash in the Treasury.

(6) But the submission of this account would have disclosed the fraud to the Accountant-General, when, on his comparing the payments by the Treasuries drawn upon with the accounts of the drawing Treasury, he would have missed the corresponding credits in the latter.

(7) Accordingly the Head Clerk falsified the account rendered to the Accountant-General by crediting in it the amounts of the fraudulently issued Transfer Receipts, and showing necessarily a cash balance larger by those amounts than the actual cash in the Treasury.

(8) The Treasury Officer omitted to compare the account rendered to the Accountant-General with the copy recorded in his office. Except under a strong suspicion of his Head Clerk such omission might have been natural; but at least he should have seen that the closing cash balance agreed with the record under his own signature of the cash balance as it was verified by him on the first day of every month. Had he done this, the submission of a false account to the Accountant-General would not have been possible.

(9) Had the District Officer in the present instance submitted to the Accountant-General a monthly statement of the actual cash in his Treasury, as is required in many parts of India, the frauds could not have succeeded, for with a true cash balance statement a

false account would have been impossible. The District Officer, however, delegated the monthly verification of the cash in the Treasury to the Treasury Officer, and the latter sent an untrue statement of the cash in his Treasury to the Accountant-General, notwithstanding the certificate† which he signed with each statement.

† "I do hereby certify that the balance in the abovementioned Treasury amounted on the to Rs. and that I personally ascertained that the said balance was actually in my custody."

(10) He did count monthly the actual cash in the Treasury, and the money in the Treasury did agree with the office record of cash balance; but his first obligation was to see that the statement submitted was correct, and as he did not do this the certificate that he signed was untrue.

(11) Manifestly the frauds in this instance did not arise from any defects of system. Not at one stage, but at several stages, the system interposed effectual checks had they only been applied with ordinary care. But at every one of the stages there was such extreme carelessness that it is hardly possible to conceive a case of more gross and utterly inexcusable neglect on the part of an officer in charge of a Treasury.

(12) There was also a serious dereliction of duty and recklessness of personal consequences on the part of the Deputy Commissioner, who appears to have supposed that having made over the Treasury to a subordinate he was no longer in any way responsible for it.‡

* * * *

(14) In this case the Government will recover from the officers (including the District Officer) through whose fault the loss occurred, the full amount of which it has been defrauded; and, as a further punishment, the officers who were in immediate charge of the Treasury when the frauds were committed will be deprived of promotion for two and three years respectively.—*G. of I. No.* 3734, *Sept.* 30, 1869.

38. **Treasury Work.**—All Collectors are to watch the course of transactions in their Treasuries with regard to currency notes and not leave such matters entirely to the discretion of their Hoozoor Deputies. Treasuries are to be kept well supplied with

‡ The order as to future procedure as it stood in para. 13 is embodied in greater detail in order No. 35.

notes so as to meet the demands of the public as far as possible.—*G. R. No.* 3181, *Oct.* 24, 1874.

39. To prevent fraud, when a bill is drawn on a Treasury by a person not in the Government service, besides requiring all the ordinary sanctions of the Head of the department for whom the work was done, the Treasury officer should use special precautions for satisfying himself of the identity of the applicant for payment: and in cases of doubt must take the orders of the Collector, who is the responsible officer.—*G. of I. No.* 1907, *March* 21, 1878.

No change should be made which would tend to relieve the Commissioners of Revenue and district officers of their present responsibility for the management and inspection of District Treasuries.—*G. of I. No.* 3960, *Sept.* 26, 1882.

40. **Talooka Treasuries.**—The Collector or his Daftardar or Chitnis is to examine the cash balances at Talooka Treasuries when he visits them, and shall ascertain that the rules relating to stamps, their custody and accounts, are properly obeyed. He shall also examine the opium and deposit balances and accounts as he shall think necessary.

The Assistant or Deputy Collector in charge of the Talooka shall count the cash balance of the Talooka Treasury at least once a year; and he will be expected to do so twice, if he has time.

He shall count the stock of stamps and examine the accounts once a year, and verify the balances of opium and deposits.—*G. R. No.* 2672, *Aug.* 23, 1875.

41. Collectors are to take care to keep their talooka balances only up to the limits of their actual needs.—*G. R. No.* 3762, *Aug.* 30, 1877.

42. **Post Office.**—Collectors and Assistants are to pay particular attention to the manner in which the district post administration is conducted in their charges, and to report any instances of negligence that may come under their notice.

The Collector is to be furnished with a distribution list of the rural messengers in his district, and is to watch carefully the way in which the service is performed, and to make suggestions for its improvement.—*G. R. No.* 2946, *Oct.* 14, 1871, *and No.* 1608, *April* 25, 1873.

43. **Railways.**—District Officers are to report to the Consulting Engineer all instances of mismanagement in connection with

the working of the railways that may come to their notice, and to advise him of all fairs and gatherings in their collectorates, that steps may be taken to provide extra accommodation for travellers. —*G. R. No.* 2317, *Dec.* 17, 1869.

44. **Public Works.**—The public works budget of the district is to be prepared by the Executive Engineer in consultation with the Collector.—*G. R. No.* 235, *Jan.* 26, 1874.

45. **Vaccination.**—Collectors and Assistants are to co-operate with the officers of the Vaccination Department, and if necessary report the Vaccinators to the Superintendents.—*G. R. Aug.* 31, 1871.*

46. **March of Troops.**—Assistant Collectors or Mamlutdars who accompany troops on the line of march are to be most careful that all claims for cartage, compensation, &c., are promptly enquired into and settled.—*G. R. No.* 4052, *July* 16, 1873.

47. In every case in which there exists a reasonable claim for compensation to owners of fields for destruction of crops, caused by the encampment on their grounds of troops marching through the district, the Collector is to cause the Commanding Officer to be informed immediately of the extent of the damage committed.—*G. R. No.* 2235, *May* 12, 1871.

48. In all cases where compensation has to be given for damage done to crops by military movements or manœuvres, the investigation should be made and completed as promptly as possible.—*G. R. No.* 3026, *May* 22, 1876.

49. Where troops on the march are accompanied by Commissariat contractors the latter are not entitled to assistance from the Civil authorities beyond directions to the district Native officials to afford them every facility for the collection of the supplies, a rough estimate of which should be furnished to them some considerable time before-hand.

The native officials on the spot and the Collector would, of course, take proper notice of any case in which the villagers obstructed the march of troops by declining to sell to the contractors articles required for the troops.—*G. R. No.* 5495, *Oct.* 6, 1874.

Collectors should as far as is in their power assist the Military authorities in obtaining information as to transport available for purchase or hire in their districts.—*G. R. No.* 1224, *Feb.* 23, 1882.

* For details as to Vaccination see Chap. XX.

50. **Communications with Chiefs, &c.**—When a communication from Government is to be made to a Prince, Sirdar, or other individual, a full translation of the Government letter is not to be given to the party interested, but a letter or '*yâd*' written by the Collector or Assistant containing only such parts of the Government communication as are evidently intended to be made known.—*G. R. No.* 2590, *Oct.* 31, 1835.

51. When the Ministers, Senapattees, or other high officials of Native States, visit Civil stations in British territory, the Magistrate and Collector should send one or more of his chief Police and Revenue Officers, and the Judge one of the high Native Judicial Officers with Chobdars, to give a formal welcome, and a similar courtesy should be shown on the departure of such officials. In case of a short stay, a few Police may be deputed to be in attendance, and arms can be presented whenever a visit is paid to places where sentries are posted.

The high covenanted officials *may* also pay visits of ceremony, unless there is some special reason against this proceeding arising out of some particular circumstances at the time.—*G. R. No.* 2497, *Aug.* 5, 1869.

52. **Act XX. of 1864.**—When a Civil Court, under Section 11 of Act XX. of 1864, has directed a Collector to take charge of a Minor's estate, the Collector has no option but to obey the direction of the Court, but the power given to the Court, to appoint the Collector is permissive only, and should be exercised only where no other properly qualified person can be found to undertake the charge, or where the estates are so large and important as to render their due administration a matter of public importance. It was obviously never intended by the Legislature that the Collector should be burdened with the management of petty holdings; and hence a discretion was left to the Court.

But when the Collector is appointed, he is entitled to employ, at the cost of the estate, such persons as may be necessary for its management, and to deduct their expenses from the income realized. No additional labour should be thrown on the public establishments of the district, except so far as the Collector's subordinate officers may be desired to exercise a general supervision over the Kárkuns or others specially employed in the management of the estate. The Collector cannot, of course do every thing himself,

and may properly delegate the duty of superintendence to the Mámlutdárs or other district officers. But the cost of managing minors' estates should be borne by the estates themselves, and not by the public, as would be the case if the Collector's ordinary establishment conducted the management as part of their official duty.

As the Collector's proceedings in charge of estates under the Act are subject to the control of the superior Revenue authorities (Section 15), it is not necessary that the Collector should obtain the sanction of the Court, under Section 19, to any lease, sale, or mortgage he may think it necessary to grant. The Court is not likely to select the Collector for the grant of a certificate under sec. 9.—*Adv. Genl. with G. R. No.* 6093, *Oct.* 27, 1875.

53. Section XII. contemplates the administration of the property of a minor being entrusted to a Collector, and not simply the immovable estate, and the Collector is not bound to give security.—*Adv. Genl. with G. R. No.* 102, *Jan.* 10, 1874.

54. It must be held that the Collector, when directed by a District Court under Section 11 of the Minors' Act (XX. of 1864) to take charge of a minor's estates, has no larger powers than a private individual under a certificate of administration. He merely represents the minor. He may, under Section 18, exercise the same powers in the management of the estate as might have been exercised by the proprietor, if not a minor. He cannot, *quâ* manager, issue summary process for the recovery of the minor's dues; but he should pursue the same course as any other administrator would pursue under the same circumstances. That is to say, he might file suits against the minor's tenants, or in cases to which Section 26 of Regulation XVII. of 1827 formerly applied, he might have made application to the Mámlatdár for assistance in realizing the land revenue from the inferior holders of the minor. The language used in Section 11 of the Minors' Act is in itself enough to show that he is not authorized to put in force his powers as Collector in the minor's behalf. For under that section he may be directed to take charge of portions of a minor's estate situated in a different district, and with respect to such portions he could not, of course, perform any act as Collector; he would have to apply to the Mámlatdár having jurisdiction (or under the Revenue Code perhaps to the Collector) for assistance in enforcing the minor's claims. The act does not contemplate that the Collector should as regards one portion of the minor's property, act *quâ*

Collector and issue summary process of his own motion in that character, while with respect to other portions of the same estate he should be a simple manager and be obliged like other applicants to petition the revenue authorities who have jurisdiction. There is nothing legally absurd in the position that the Collector, in his capacity as the minor's representative, should have to apply in the usual manner to a Mámlatdár (or even to himself) for assistance. There is no reason why a minor even though represented by the Collector should escape the necessity of paying Court Fees on formal applications which require to be made in the course of the management of his property, or why he should be in this respect any better off than a minor who is represented, say, by the Nazir of a Civil Court.—*Legal Remembrancer with G. R. No.* 5970 *of Nov.* 8, 1879.

55. If the Collector while in charge of a landed estate finds that the guardian of the proprietor is neglectful of his duty, or otherwise shows incompetence or negligence, he should bring such misconduct to the notice of the Civil Court. Under Section 3 the Collector may apply to the Civil Court to appoint some person to take charge of the property and person of a minor landholder. Where a certificate has been granted the Collector may at any time move that it be recalled. Whenever a Collector is directed to take charge of the estate of a minor he should require that a guardian of the minor's person should be at the same time appointed.—*G. R. No.* 462, *Feb.* 6, 1867.

56. Ordinarily no charge should be made on a minor's estate for any services of the public officer who has been appointed to the charge of it. In the rare cases in which it may be necessary to charge travelling allowance, &c., to the estate, the previous sanction of Government must be obtained. This does not prohibit the payment of the percentage under Sec. 20 of the Act to Nazirs of the Civil Courts.—*G. R. No.* 807, *Feb.* 16, *and No.* 1488, *March* 21, 1874.

57. When the Collector is manager of a minor's estate, it is not necessary that all collections from it should be paid into the the public Treasury. But if not kept in the estate Treasury, such collections must be sent to the public Treasury and not elsewhere. —*G. R. No.* 2323, *July* 23, 1875.

58. **Lands in the possession of minors.**—Friends or relatives who are not legally constituted administrators or managers

of the estates of minors or lunatics have no power to act in any way for such minors or lunatics, and the Collector would not be justified in accepting a notice of relinquishment or agreement to occupy from such friends or relatives.—*G. R. No.* 7074, *Oct.* 11, 1882.

59. **Act III. of 1876.**—Collectors and their Assistants are to exercise the closest supervision over the work of the Mamlutdars under Act V. of 1864.* The injury that may be inflicted by an unjust or ignorant decision in these summary cases is not unlikely to be lasting; and the fact that there is no appeal makes it all the more necessary to show the Mamlutdars that their proceedings will be subjected to the closest executive scrutiny, and that instances of injustice and carelessness will be severely dealt with. A list of all cases decided during the month is to be transmitted to the Assistant or Deputy in charge of the talooka, who must send for and examine the proceedings in at least ten per cent. of the total monthly number.—*G. R. No.* 819, *Feb.* 18, 1871.

60. **Administration Report.**—All Assistants in charge of talookas are to submit to the Collector on the 5th of July in each year a general report† for the twelve months which expired on the 30th of June previous.

In drawing up the reports the following principles are to be strictly carried out:—

(*a*) The whole report must be prepared by the Assistant himself, and not drafted for him by Clerks or others.

(*b*) The report should be entirely prepared (as it can be) from materials in, or passing through, the Assistant's own office, and not by calling for statements from Mamlutdars. Every Assistant is, at the time of Jummabundy or examining records, &c., to keep, in his own hand, notes of the result and the statistics necessary for his report. All such notes are to be handed over on a transfer, and the fact that they have been so transferred is to be mentioned in the report of giving and receiving charge.

(*c*) It may in some cases happen that the statistics given will not tally exactly with those framed at the Hoozoor at the end of the year, owing to the different date at which they have been obtained by the Assistant. Accuracy is to be obtained as far as possible, but is not essential in all cases, as the scope of these re-

* Now Act III. of 1876.

† The form is given in Appendix A.

ports is to show how the Assistant deals with the work which passes before him, not to form materials from which any general and precise report is to be compiled.

(*d*) The portions of the form which are in ordinary type, as also the numbering of sections and paragraphs, and the marginal tables, are intended to be invariable. The portions in italics are intended as examples of the sort of information required, and are to be modified according to the circumstances of each case.

(*e*) If under any head more latitude for any special facts, opinions, or suggestions be required, the insertion of not more than one paragraph of moderate length, to be numbered A (as 11A, 23A, &c.), is permitted.

(*f*) As these reports are intended to stand by themselves as records of administration, nothing is to be stated in them in a form requiring a reply. Opinions and suggestions, or results, are to be simply stated, all correspondence for action on them being conducted independently.

(*g*) No personalities, recriminations, personal statements, or defences, can be permitted.

(*h*) No opinions of the character or qualifications of Government Officers, or private individuals in the Municipal or Local Fund Committees, &c., are to be offered on hearsay, or except on personal acquaintance with the individual and his work.

(*i*) Finally, as Government will be guided to a considerable extent by these reports in their estimate of the qualifications and capacity of the officers submitting them, the latter should spare no pains to make them neat in form, terse in style, and intelligently comprehensive and useful in matter.—*G. R. No.* 5091, *Oct.* 12, 1871.

The population is to be entered according to the figures of the last Census. It will nevertheless be the duty of the Assistant Collector, at the time of making the annual revenue settlement, by a comparison of the previous year's Taluka Form No. 34 with the current year's Village Forms Nos. 13 and 14, to see that the statistical record is properly kept, and to take note of any remarkable increases or decreases.

Assistants are to keep by them the Form in para. 4, and enter the figures of each village as they are settled at the time of the Jummabundi. Appendix II. is easily framed on the same principle by means of a skeleton form, in the columns of which the various causes

of increase and decrease should be jotted down at the time of settling each village. Absolute financial accuracy was never contemplated.

The state of the collections on the 1st July (para. 9) can be ascertained from the monthly return for June which is sent to the Collector through the Assistant, (*vide* Hope's Manual, page 295). Consequently no special reference need be made to the Mamlutdars. One of the principal objects of these reports is to ensure a more exact and thorough supervision being maintained by Assistants and Deputies over the administration of their charges; and to this end to oblige them to record from time to time the results of their observations and scrutinies, and not to defer till the end of the year obtaining the requisite information from their Mamlutdars. Government are satisfied that this information can be readily obtained by these officers themselves, if only they and their subordinates will, during the course of their tours, take the trouble of recording the necessary facts.

Special care must be taken that the orders obliging Assistants on their transfer to certify that they have made over to their successors the requisite notes and materials for the preparation of these reports are not lost sight of.—*G. R. No.* 3023, *June* 15, 1874.

61. **Administration Report.**—All Collectors are to submit to the Commissioner on July 20th in each year, *at latest*, a general report in the accompanying form.* The Assistant or Deputy Collectors' reports, each bearing such separate remarks upon it as the Collector may think necessary, are to be appended to it.

The rules relating to Assistant and Deputy Collectors' reports, which are laid down in paragraph 6, clauses *a*, *b*, *d*, *e*, *f*, *g*, and *h*, of the G. R. No. 5091, Oct. 12, 1871, are to be considered applicable to the reports of Collectors also.

The scope of these reports will be best understood from a study of the form. They are not intended to be a mere condensation or compilation of the reports of the Assistant or Deputies, but rather to avoid, as far as may be, traversing the same ground as the latter, and to depict the Collectorate as a whole, from the Collector's point of view, including his personal action in it, and his matured opinion of its condition. No information indicated in the form should be on any account omitted; but it is hoped that Collectors will not consider themselves limited to the bare record of facts which it pres-

* The form is given in Appendix A.

cribes. Government will be glad to receive their general views and opinions on the principal topics referred to, such as the pressure and incidence of the land assessment, the condition of the people in respect to indebtedness, the working of the Local Fund system, &c., provided they are based on personal observation, and expressed without prolixity.

The period embraced by the report will, whenever possible, be the twelve months which expired on the 30th of June previous; but to this there are several exceptions, in which the information must be for the financial, calendar, or other special year. The periods applicable to the several paragraphs, as well as the sources whence the statistics are to be obtained, are indicated in accompaniment No. 2 to this Resolution.

Simultaneously with the despatch of the Jammabandi Return to the Commissioner as required by Hope's Manual, 2nd ed., p. 258, duplicates of returns 10, 16, 17, and 18, should be sent direct to Government in the Revenue Department. These duplicates, together with the Collectors' reports now prescribed, are all that Government will require from Collectors for the preparation in the Secretariat of the Presidency Administration Report.

The Commissioners should send on the Collectors' reports as they are received, with their own comments, and they will not be required to forward any Administration Report of their own.—*G. R. No.* 2346, *May* 11, 1874, *and G. R. No.* 2857, *May* 31, 1879.

Receipts on account of tolls on Provincial roads are not Local Fund revenue, and should not, therefore, be included in the amount showing the Local Fund revenue for collection in paragraph 16 of the Administration Report.

The statement embodied in paragraph 16 of the Collectors' Administration Reports purports to show the results of the jamábandi settlement, and should therefore include only such items of revenue as are settled at the jamábandi. The column for sáyar revenue should not include abkári revenue, which is treated of in a separate paragraph, but only such items of miscellaneous revenue as come on the jamábandi accounts. Similarly the column for Local Funds should not include road and ferry tolls, &c., but only the one anna cess and such minor items as are settled at the jamábandi. It should be briefly stated in the body of the report what are the principal items of which the amounts entered in the statement are composed.—*G. R. Nos.* 758 *and* 759, *Feb.* 2, 1882.

62. The reports on the condition of official libraries are to be embodied in the Collectors' Annual Administration Reports under para. 30, *Huzur Account Department and Record Room.—G. R. No.* 3838, *Dec.* 5, 1876.

63. The Collectors' Administration Reports are intended to be for the Revenue year ending 30th June. The periods for which information is to be given under the several heads embraced in the report are clearly indicated in column 3 of accompaniment No. II. to the standard form of the report, and the form was reprinted for that express purpose.

The information referred to in paragraph 47 is for the calendar year.—*G. R. No.* 3760, *July* 15, 1874, *and No.* 1469, *July* 23, 1875.

64. **Deeds.**—In exercise of the power conferred by the thirty-third and thirty-fourth of Victoria Cap. fifty-nine, Section two, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased, in supersession of all previous Resolutions in this behalf relating to the Presidency of Bombay, to declare that the undermentioned classes of the deeds, contracts and other instruments, referred to in the twenty-second and twenty-third of Victoria Cap. forty-one, Section two, may be executed as follows in the territories administered by the Governor of Bombay in Council :—

1. Contracts for the supply of articles of dead stock, or petty supplies.	By the Government officer for whose use such articles or petty supplies are required, or by any Government officer to whom such officer is subordinate.
2. Contracts for the sale of useless articles.	By the Government officer in whose office such useless articles are, or by any Government officer to whom such officer is subordinate.
3. Contracts for lease or sale of Government buildings.	Jointly by the chief local officer of the department in whose charge, and the chief local officer of the district in which, such buildings are.

4. Contracts for hire or purchase of buildings for Government.	Jointly by the chief local officer of the department for which, and the chief local officer of the district in which, such buildings are to be hired or purchased.
5. Contracts for petty constructions and repairs, and for public works of every description which are not executed by the Public Works Department.	Jointly by the chief local officer of the department by which, and the chief local officer of the district in which, such works are to be executed, or by an Assistant or Deputy Collector, if the work is executed by the Revenue Department.
6. Sanads— (*a*) continuing or confirming exemption from payment of land revenue, or (*b*) continuing or confirming any pension or grant of money or land revenue, or (*c*) confirming watan-service-commutation settlements, or (*d*) guaranteeing cash payments in lieu of abkari or other rights, or (*e*) granted under Bombay Act IV. of 1868, or any other law for the time being in force relating to the survey of towns and cities.	By Collectors of Districts.

7. Deeds, contracts, and instruments relating to land, or to any benefit arising out of land, or to water, or to any benefit arising out of water; or to land revenue.	In the city of Bombay by a Secretary to Government, elsewhere by Collectors of Districts, or in any business connected with the duties of the Tálukdári Settlement Officer, by that officer.
8. Contracts for the farm of tolls, taxes, duties, cesses, or revenues of any description.	By Collectors of Districts or by the heads of the departments by which such tolls, duties, cesses or revenues are levied.
9. Contracts for the erection or repair of boundary marks.	By survey officers, or revenue officers, not lower in rank than mahálkaris.
10. Contracts for the supply of stationery, &c., to the Superintendent of Stationery.	By the Superintendent of Stationery, Bombay.
11. Contracts for the supply of articles of any description for the use of jails, or regarding the sale of articles manufactured in jails.	By the Inspector General of Jails, Bombay, or by Superintendents of Jails.
12. Contracts for the supply of articles procured in the local markets for the Police.	By the Commissioner of Police in the city of Bombay, and elsewhere by Police Commissioners, or by District Superintendents of Police.
13. Contracts connected with the management of the Botanical Gardens at Ganeshkhind.	By the Superintendent.
14. Deeds, contracts, and instruments relating to Government forests or to forest produce, or to the business of the Forest Department, or to any land, buildings or other property in the control of that Department other than contracts of the nature specified above in Articles 1 to 5.	By Conservators of Forests.

15. Deeds, contracts, and instruments relating to salt revenue or to the business of the Salt Department, or to the land, buildings or other property in the control of that department other than contracts of the nature specified above in Articles 1 to 5.	In Sind, by the Commissioner in Sind, or by the head of the Salt Department in that Province, or by Collectors of Districts, and elsewhere by a Secretary to Government or by the Collector of Salt Revenue, Bombay.
16. Contracts entered into with normal scholars and apprentices in Engineering or Industrial Colleges, &c.	By Educational Inspectors or by the Principals of such Colleges.
17. Contracts for public works executed by the Public Works Department.	By Executive Engineers of Divisions subject to the conditions prescribed by the Public Works Department.
18. Contracts relating to the Indian Troop Service.	By the Resident Transport Officer, Bombay.
19. Contracts for the supply of articles procured in local markets for the Ordnance Department.	By Commissaries of Ordnance, Deputy Commissaries of Ordnance, Deputy Assistant Commissaries of Ordnance and Superintendents of Factories.
20. Contracts relating to the business of the Commissariat Department.	By Executive Commissariat Officers.
21. Contracts for the supply of articles procured in the local markets for hospitals, lunatic asylums, &c.	By the local Medical Officers in charge of such hospitals, asylums, &c.
22. Deeds, contracts, and instruments relating to the administration of Aden.	The Political Resident, Aden.
23. Deeds, contracts, and instruments not included in any of the foregoing articles.	In Sind, by the Commissioner in Sind, and elsewhere by a Secretary to Government.

Nothing herein contained shall be deemed to affect any enactment for the time being in force which expressly prescribes by

whom any such deed, contract, or other instrument as is herein mentioned shall be executed.—*G. of I. No.* 684, *May* 31, 1878.

The Governor-General in Council is doubtful as to the necessity of procuring an Act of Parliament for the purpose of giving validity to Deeds, &c., improperly executed since the 14th March 1873. The difficulty and delay necessarily involved in procuring such an Act would be very considerable, and His Excellency in Council is of opinion that instead of having recourse to legislation, or referring further to the technical point involved, it would be preferable, in the event of any case of practical difficulty arising, to re-write the particular document.—*G. of I. No.* 315, *March* 2, 1878.

65. **Short Absence.**—Casual leave is not allowed to gazetted officers, but Collectors and Assistants may, with the concurrence of the Commissioner, be absent from their districts for two or three days at a time. The Commissioner must see that this indulgence is not granted too often. This does not apply to public holidays.—*G. R. No.* 5948, *Nov.* 27, 1871.

[For list of periodical returns and reports made by Collectors and Assistants, see Appendix B.]